

## DO NOT FILE TAXES WITH DECEMBER LES

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Expecting an income tax refund this year? If so, I am sure you are waiting anxiously so you can put it to good use. Some of you may have already spent your anticipated tax refund on Christmas gifts. Or maybe you have plans to use your tax refund for a down payment on a car, to purchase a new major appliance, or to pay a debt. However, do not be in such a hurry to file in order to get the refund that you file your income tax return with a December Leave and Earnings Statement (LES).

There are too many risks that your tax return will be wrong if you file your return with a December LES. An incorrect tax return can only mean more headaches for you - you may have to file an amended return and you may even owe the Internal Revenue Service (IRS) money. Instead, it is better to be patient for a few additional weeks until you receive your W-2 form. You should then seek assistance from your Unit Tax Assistor (UTA) and "e-file" (file your tax return electronically). For anyone without a UTA (military retirees) you will receive assistance at the Tax Assistance Center located on Fort Detrick at 1540 Porter Street. E-filing can speed up getting your tax refund by as much as four weeks as compared to filing a paper tax return. You can expect to receive your tax refund by direct deposit within 10 to 14 days after the IRS accepts your return.

Filing your return with a December LES can also cause a miscalculation to occur—according to Finance Officers (and other Defense Finance and Accounting Service (DFAS) personnel)—for many other reasons. For instance, a December LES may not report all taxable income because of pay problems that have occurred earlier in the year. Another reason is because a taxable bonus or special pay was received at the end of the year but not yet posted by the time the December LES comes out. However, DFAS will reflect this pay on the W-2 form.

The bottom line is that it is best to wait for your W-2 form because the December LES is not always accurate or complete for tax reporting purposes. Be wary of commercial tax preparers and others who advise and encourage you to file your tax return with a December LES. The W-2 form is often sent with your end-of-month January LES. However, since DFAS has sent them as early as mid-January, the Fort Detrick Tax Program will be ready to assist you starting January 27, 2003. Hold off until then and see your Unit Tax Assistor.